



Sen. Don Harmon

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1 AMENDMENT TO HOUSE BILL 1041

2 AMENDMENT NO. \_\_\_\_\_. Amend House Bill 1041, AS AMENDED, by  
3 replacing everything after the enacting clause with the  
4 following:

5 "Section 1. This amendatory Act shall be known as the PTELL  
6 Required Referendum Procedures Act.

7 Section 3. Findings.

8 (a) Approximately 80% of the State's population lives in a  
9 county in which the Property Tax Extension Limitation Law is  
10 applicable. This Law has been in effect for over 13 years, and  
11 the provisions of the Election Code, the Property Tax Code, and  
12 the various local government statutes governing tax rate  
13 increase referenda have not been updated to take into account  
14 this Law.

15 (b) In many circumstances there is no easily understood  
16 proposition that can be presented to a taxing district's voters  
17 to authorize a tax rate increase. Both voters and local  
18 government officials are confused and frustrated by referendum  
19 propositions that do not accurately reflect the way the  
20 Property Tax Extension Limitation Law works.

21 (c) This amendatory Act requires the use of ballots that  
22 accurately tell the voter what the result of approving the  
23 proposition will be and requires all ballots and notices at tax  
24 rate increase elections to contain meaningful and consistent

1 information about the impact of the referendum.

2 (d) This amendatory Act retains the option to phase in tax  
3 rate increases over 4 years but limits the amount of the  
4 increase to be phased in to the amount of the actual rate  
5 increase approved by referendum.

6 (e) This amendatory Act does not change the way prior voted  
7 increases were authorized and does not authorize any  
8 non-referendum tax rate increases. Tax rate increases beyond  
9 the limitations of the Property Tax Extension Limitation Law  
10 must continue to be approved by referendum, and this amendatory  
11 Act applies only to taxing districts subject to the Property  
12 Tax Extension Limitation Law.

13 Section 5. The Property Tax Code is amended by changing  
14 Sections 18-185, 18-190, and 18-205 as follows:

15 (35 ILCS 200/18-185)

16 Sec. 18-185. Short title; definitions. This Division 5 may  
17 be cited as the Property Tax Extension Limitation Law. As used  
18 in this Division 5:

19 "Consumer Price Index" means the Consumer Price Index for  
20 All Urban Consumers for all items published by the United  
21 States Department of Labor.

22 "Extension limitation" means (a) the lesser of 5% or the  
23 percentage increase in the Consumer Price Index during the  
24 12-month calendar year preceding the levy year or (b) the rate  
25 of increase approved by voters under Section 18-205.

26 "Affected county" means a county of 3,000,000 or more  
27 inhabitants or a county contiguous to a county of 3,000,000 or  
28 more inhabitants.

29 "Taxing district" has the same meaning provided in Section  
30 1-150, except as otherwise provided in this Section. For the  
31 1991 through 1994 levy years only, "taxing district" includes  
32 only each non-home rule taxing district having the majority of

1 its 1990 equalized assessed value within any county or counties  
2 contiguous to a county with 3,000,000 or more inhabitants.  
3 Beginning with the 1995 levy year, "taxing district" includes  
4 only each non-home rule taxing district subject to this Law  
5 before the 1995 levy year and each non-home rule taxing  
6 district not subject to this Law before the 1995 levy year  
7 having the majority of its 1994 equalized assessed value in an  
8 affected county or counties. Beginning with the levy year in  
9 which this Law becomes applicable to a taxing district as  
10 provided in Section 18-213, "taxing district" also includes  
11 those taxing districts made subject to this Law as provided in  
12 Section 18-213.

13 "Aggregate extension" for taxing districts to which this  
14 Law applied before the 1995 levy year means the annual  
15 corporate extension for the taxing district and those special  
16 purpose extensions that are made annually for the taxing  
17 district, excluding special purpose extensions: (a) made for  
18 the taxing district to pay interest or principal on general  
19 obligation bonds that were approved by referendum; (b) made for  
20 any taxing district to pay interest or principal on general  
21 obligation bonds issued before October 1, 1991; (c) made for  
22 any taxing district to pay interest or principal on bonds  
23 issued to refund or continue to refund those bonds issued  
24 before October 1, 1991; (d) made for any taxing district to pay  
25 interest or principal on bonds issued to refund or continue to  
26 refund bonds issued after October 1, 1991 that were approved by  
27 referendum; (e) made for any taxing district to pay interest or  
28 principal on revenue bonds issued before October 1, 1991 for  
29 payment of which a property tax levy or the full faith and  
30 credit of the unit of local government is pledged; however, a  
31 tax for the payment of interest or principal on those bonds  
32 shall be made only after the governing body of the unit of  
33 local government finds that all other sources for payment are  
34 insufficient to make those payments; (f) made for payments

1 under a building commission lease when the lease payments are  
2 for the retirement of bonds issued by the commission before  
3 October 1, 1991, to pay for the building project; (g) made for  
4 payments due under installment contracts entered into before  
5 October 1, 1991; (h) made for payments of principal and  
6 interest on bonds issued under the Metropolitan Water  
7 Reclamation District Act to finance construction projects  
8 initiated before October 1, 1991; (i) made for payments of  
9 principal and interest on limited bonds, as defined in Section  
10 3 of the Local Government Debt Reform Act, in an amount not to  
11 exceed the debt service extension base less the amount in items  
12 (b), (c), (e), and (h) of this definition for non-referendum  
13 obligations, except obligations initially issued pursuant to  
14 referendum; (j) made for payments of principal and interest on  
15 bonds issued under Section 15 of the Local Government Debt  
16 Reform Act; (k) made by a school district that participates in  
17 the Special Education District of Lake County, created by  
18 special education joint agreement under Section 10-22.31 of the  
19 School Code, for payment of the school district's share of the  
20 amounts required to be contributed by the Special Education  
21 District of Lake County to the Illinois Municipal Retirement  
22 Fund under Article 7 of the Illinois Pension Code; the amount  
23 of any extension under this item (k) shall be certified by the  
24 school district to the county clerk; (l) made to fund expenses  
25 of providing joint recreational programs for the handicapped  
26 under Section 5-8 of the Park District Code or Section 11-95-14  
27 of the Illinois Municipal Code; (m) made for temporary  
28 relocation loan repayment purposes pursuant to Sections 2-3.77  
29 and 17-2.2d of the School Code; ~~and~~ (n) made for payment of  
30 principal and interest on any bonds issued under the authority  
31 of Section 17-2.2d of the School Code; and (o) ~~(m)~~ made for  
32 contributions to a firefighter's pension fund created under  
33 Article 4 of the Illinois Pension Code, to the extent of the  
34 amount certified under item (5) of Section 4-134 of the

1 Illinois Pension Code.

2 "Aggregate extension" for the taxing districts to which  
3 this Law did not apply before the 1995 levy year (except taxing  
4 districts subject to this Law in accordance with Section  
5 18-213) means the annual corporate extension for the taxing  
6 district and those special purpose extensions that are made  
7 annually for the taxing district, excluding special purpose  
8 extensions: (a) made for the taxing district to pay interest or  
9 principal on general obligation bonds that were approved by  
10 referendum; (b) made for any taxing district to pay interest or  
11 principal on general obligation bonds issued before March 1,  
12 1995; (c) made for any taxing district to pay interest or  
13 principal on bonds issued to refund or continue to refund those  
14 bonds issued before March 1, 1995; (d) made for any taxing  
15 district to pay interest or principal on bonds issued to refund  
16 or continue to refund bonds issued after March 1, 1995 that  
17 were approved by referendum; (e) made for any taxing district  
18 to pay interest or principal on revenue bonds issued before  
19 March 1, 1995 for payment of which a property tax levy or the  
20 full faith and credit of the unit of local government is  
21 pledged; however, a tax for the payment of interest or  
22 principal on those bonds shall be made only after the governing  
23 body of the unit of local government finds that all other  
24 sources for payment are insufficient to make those payments;  
25 (f) made for payments under a building commission lease when  
26 the lease payments are for the retirement of bonds issued by  
27 the commission before March 1, 1995 to pay for the building  
28 project; (g) made for payments due under installment contracts  
29 entered into before March 1, 1995; (h) made for payments of  
30 principal and interest on bonds issued under the Metropolitan  
31 Water Reclamation District Act to finance construction  
32 projects initiated before October 1, 1991; (h-4) made for  
33 stormwater management purposes by the Metropolitan Water  
34 Reclamation District of Greater Chicago under Section 12 of the

1 Metropolitan Water Reclamation District Act; (i) made for  
2 payments of principal and interest on limited bonds, as defined  
3 in Section 3 of the Local Government Debt Reform Act, in an  
4 amount not to exceed the debt service extension base less the  
5 amount in items (b), (c), and (e) of this definition for  
6 non-referendum obligations, except obligations initially  
7 issued pursuant to referendum and bonds described in subsection  
8 (h) of this definition; (j) made for payments of principal and  
9 interest on bonds issued under Section 15 of the Local  
10 Government Debt Reform Act; (k) made for payments of principal  
11 and interest on bonds authorized by Public Act 88-503 and  
12 issued under Section 20a of the Chicago Park District Act for  
13 aquarium or museum projects; (l) made for payments of principal  
14 and interest on bonds authorized by Public Act 87-1191 or  
15 93-601 and (i) issued pursuant to Section 21.2 of the Cook  
16 County Forest Preserve District Act, (ii) issued under Section  
17 42 of the Cook County Forest Preserve District Act for  
18 zoological park projects, or (iii) issued under Section 44.1 of  
19 the Cook County Forest Preserve District Act for botanical  
20 gardens projects; (m) made pursuant to Section 34-53.5 of the  
21 School Code, whether levied annually or not; (n) made to fund  
22 expenses of providing joint recreational programs for the  
23 handicapped under Section 5-8 of the Park District Code or  
24 Section 11-95-14 of the Illinois Municipal Code; (o) made by  
25 the Chicago Park District for recreational programs for the  
26 handicapped under subsection (c) of Section 7.06 of the Chicago  
27 Park District Act; and (p) made for contributions to a  
28 firefighter's pension fund created under Article 4 of the  
29 Illinois Pension Code, to the extent of the amount certified  
30 under item (5) of Section 4-134 of the Illinois Pension Code.

31 "Aggregate extension" for all taxing districts to which  
32 this Law applies in accordance with Section 18-213, except for  
33 those taxing districts subject to paragraph (2) of subsection  
34 (e) of Section 18-213, means the annual corporate extension for

1 the taxing district and those special purpose extensions that  
2 are made annually for the taxing district, excluding special  
3 purpose extensions: (a) made for the taxing district to pay  
4 interest or principal on general obligation bonds that were  
5 approved by referendum; (b) made for any taxing district to pay  
6 interest or principal on general obligation bonds issued before  
7 the date on which the referendum making this Law applicable to  
8 the taxing district is held; (c) made for any taxing district  
9 to pay interest or principal on bonds issued to refund or  
10 continue to refund those bonds issued before the date on which  
11 the referendum making this Law applicable to the taxing  
12 district is held; (d) made for any taxing district to pay  
13 interest or principal on bonds issued to refund or continue to  
14 refund bonds issued after the date on which the referendum  
15 making this Law applicable to the taxing district is held if  
16 the bonds were approved by referendum after the date on which  
17 the referendum making this Law applicable to the taxing  
18 district is held; (e) made for any taxing district to pay  
19 interest or principal on revenue bonds issued before the date  
20 on which the referendum making this Law applicable to the  
21 taxing district is held for payment of which a property tax  
22 levy or the full faith and credit of the unit of local  
23 government is pledged; however, a tax for the payment of  
24 interest or principal on those bonds shall be made only after  
25 the governing body of the unit of local government finds that  
26 all other sources for payment are insufficient to make those  
27 payments; (f) made for payments under a building commission  
28 lease when the lease payments are for the retirement of bonds  
29 issued by the commission before the date on which the  
30 referendum making this Law applicable to the taxing district is  
31 held to pay for the building project; (g) made for payments due  
32 under installment contracts entered into before the date on  
33 which the referendum making this Law applicable to the taxing  
34 district is held; (h) made for payments of principal and

1 interest on limited bonds, as defined in Section 3 of the Local  
2 Government Debt Reform Act, in an amount not to exceed the debt  
3 service extension base less the amount in items (b), (c), and  
4 (e) of this definition for non-referendum obligations, except  
5 obligations initially issued pursuant to referendum; (i) made  
6 for payments of principal and interest on bonds issued under  
7 Section 15 of the Local Government Debt Reform Act; (j) made  
8 for a qualified airport authority to pay interest or principal  
9 on general obligation bonds issued for the purpose of paying  
10 obligations due under, or financing airport facilities  
11 required to be acquired, constructed, installed or equipped  
12 pursuant to, contracts entered into before March 1, 1996 (but  
13 not including any amendments to such a contract taking effect  
14 on or after that date); (k) made to fund expenses of providing  
15 joint recreational programs for the handicapped under Section  
16 5-8 of the Park District Code or Section 11-95-14 of the  
17 Illinois Municipal Code; and (l) made for contributions to a  
18 firefighter's pension fund created under Article 4 of the  
19 Illinois Pension Code, to the extent of the amount certified  
20 under item (5) of Section 4-134 of the Illinois Pension Code.

21 "Aggregate extension" for all taxing districts to which  
22 this Law applies in accordance with paragraph (2) of subsection  
23 (e) of Section 18-213 means the annual corporate extension for  
24 the taxing district and those special purpose extensions that  
25 are made annually for the taxing district, excluding special  
26 purpose extensions: (a) made for the taxing district to pay  
27 interest or principal on general obligation bonds that were  
28 approved by referendum; (b) made for any taxing district to pay  
29 interest or principal on general obligation bonds issued before  
30 the effective date of this amendatory Act of 1997; (c) made for  
31 any taxing district to pay interest or principal on bonds  
32 issued to refund or continue to refund those bonds issued  
33 before the effective date of this amendatory Act of 1997; (d)  
34 made for any taxing district to pay interest or principal on

1 bonds issued to refund or continue to refund bonds issued after  
2 the effective date of this amendatory Act of 1997 if the bonds  
3 were approved by referendum after the effective date of this  
4 amendatory Act of 1997; (e) made for any taxing district to pay  
5 interest or principal on revenue bonds issued before the  
6 effective date of this amendatory Act of 1997 for payment of  
7 which a property tax levy or the full faith and credit of the  
8 unit of local government is pledged; however, a tax for the  
9 payment of interest or principal on those bonds shall be made  
10 only after the governing body of the unit of local government  
11 finds that all other sources for payment are insufficient to  
12 make those payments; (f) made for payments under a building  
13 commission lease when the lease payments are for the retirement  
14 of bonds issued by the commission before the effective date of  
15 this amendatory Act of 1997 to pay for the building project;  
16 (g) made for payments due under installment contracts entered  
17 into before the effective date of this amendatory Act of 1997;  
18 (h) made for payments of principal and interest on limited  
19 bonds, as defined in Section 3 of the Local Government Debt  
20 Reform Act, in an amount not to exceed the debt service  
21 extension base less the amount in items (b), (c), and (e) of  
22 this definition for non-referendum obligations, except  
23 obligations initially issued pursuant to referendum; (i) made  
24 for payments of principal and interest on bonds issued under  
25 Section 15 of the Local Government Debt Reform Act; (j) made  
26 for a qualified airport authority to pay interest or principal  
27 on general obligation bonds issued for the purpose of paying  
28 obligations due under, or financing airport facilities  
29 required to be acquired, constructed, installed or equipped  
30 pursuant to, contracts entered into before March 1, 1996 (but  
31 not including any amendments to such a contract taking effect  
32 on or after that date); (k) made to fund expenses of providing  
33 joint recreational programs for the handicapped under Section  
34 5-8 of the Park District Code or Section 11-95-14 of the

1 Illinois Municipal Code; and (1) made for contributions to a  
2 firefighter's pension fund created under Article 4 of the  
3 Illinois Pension Code, to the extent of the amount certified  
4 under item (5) of Section 4-134 of the Illinois Pension Code.

5 "Debt service extension base" means an amount equal to that  
6 portion of the extension for a taxing district for the 1994  
7 levy year, or for those taxing districts subject to this Law in  
8 accordance with Section 18-213, except for those subject to  
9 paragraph (2) of subsection (e) of Section 18-213, for the levy  
10 year in which the referendum making this Law applicable to the  
11 taxing district is held, or for those taxing districts subject  
12 to this Law in accordance with paragraph (2) of subsection (e)  
13 of Section 18-213 for the 1996 levy year, constituting an  
14 extension for payment of principal and interest on bonds issued  
15 by the taxing district without referendum, but not including  
16 excluded non-referendum bonds. For park districts (i) that were  
17 first subject to this Law in 1991 or 1995 and (ii) whose  
18 extension for the 1994 levy year for the payment of principal  
19 and interest on bonds issued by the park district without  
20 referendum (but not including excluded non-referendum bonds)  
21 was less than 51% of the amount for the 1991 levy year  
22 constituting an extension for payment of principal and interest  
23 on bonds issued by the park district without referendum (but  
24 not including excluded non-referendum bonds), "debt service  
25 extension base" means an amount equal to that portion of the  
26 extension for the 1991 levy year constituting an extension for  
27 payment of principal and interest on bonds issued by the park  
28 district without referendum (but not including excluded  
29 non-referendum bonds). The debt service extension base may be  
30 established or increased as provided under Section 18-212.  
31 "Excluded non-referendum bonds" means (i) bonds authorized by  
32 Public Act 88-503 and issued under Section 20a of the Chicago  
33 Park District Act for aquarium and museum projects; (ii) bonds  
34 issued under Section 15 of the Local Government Debt Reform

1 Act; or (iii) refunding obligations issued to refund or to  
2 continue to refund obligations initially issued pursuant to  
3 referendum.

4 "Special purpose extensions" include, but are not limited  
5 to, extensions for levies made on an annual basis for  
6 unemployment and workers' compensation, self-insurance,  
7 contributions to pension plans, and extensions made pursuant to  
8 Section 6-601 of the Illinois Highway Code for a road  
9 district's permanent road fund whether levied annually or not.  
10 The extension for a special service area is not included in the  
11 aggregate extension.

12 "Aggregate extension base" means the taxing district's  
13 last preceding aggregate extension as adjusted under Sections  
14 18-215 through 18-230.

15 "Levy year" has the same meaning as "year" under Section  
16 1-155.

17 "New property" means (i) the assessed value, after final  
18 board of review or board of appeals action, of new improvements  
19 or additions to existing improvements on any parcel of real  
20 property that increase the assessed value of that real property  
21 during the levy year multiplied by the equalization factor  
22 issued by the Department under Section 17-30, (ii) the assessed  
23 value, after final board of review or board of appeals action,  
24 of real property not exempt from real estate taxation, which  
25 real property was exempt from real estate taxation for any  
26 portion of the immediately preceding levy year, multiplied by  
27 the equalization factor issued by the Department under Section  
28 17-30, and (iii) in counties that classify in accordance with  
29 Section 4 of Article IX of the Illinois Constitution, an  
30 incentive property's additional assessed value resulting from  
31 a scheduled increase in the level of assessment as applied to  
32 the first year final board of review market value. In addition,  
33 the county clerk in a county containing a population of  
34 3,000,000 or more shall include in the 1997 recovered tax

1 increment value for any school district, any recovered tax  
2 increment value that was applicable to the 1995 tax year  
3 calculations.

4 "Qualified airport authority" means an airport authority  
5 organized under the Airport Authorities Act and located in a  
6 county bordering on the State of Wisconsin and having a  
7 population in excess of 200,000 and not greater than 500,000.

8 "Recovered tax increment value" means, except as otherwise  
9 provided in this paragraph, the amount of the current year's  
10 equalized assessed value, in the first year after a  
11 municipality terminates the designation of an area as a  
12 redevelopment project area previously established under the  
13 Tax Increment Allocation Development Act in the Illinois  
14 Municipal Code, previously established under the Industrial  
15 Jobs Recovery Law in the Illinois Municipal Code, or previously  
16 established under the Economic Development Area Tax Increment  
17 Allocation Act, of each taxable lot, block, tract, or parcel of  
18 real property in the redevelopment project area over and above  
19 the initial equalized assessed value of each property in the  
20 redevelopment project area. For the taxes which are extended  
21 for the 1997 levy year, the recovered tax increment value for a  
22 non-home rule taxing district that first became subject to this  
23 Law for the 1995 levy year because a majority of its 1994  
24 equalized assessed value was in an affected county or counties  
25 shall be increased if a municipality terminated the designation  
26 of an area in 1993 as a redevelopment project area previously  
27 established under the Tax Increment Allocation Development Act  
28 in the Illinois Municipal Code, previously established under  
29 the Industrial Jobs Recovery Law in the Illinois Municipal  
30 Code, or previously established under the Economic Development  
31 Area Tax Increment Allocation Act, by an amount equal to the  
32 1994 equalized assessed value of each taxable lot, block,  
33 tract, or parcel of real property in the redevelopment project  
34 area over and above the initial equalized assessed value of

1 each property in the redevelopment project area. In the first  
2 year after a municipality removes a taxable lot, block, tract,  
3 or parcel of real property from a redevelopment project area  
4 established under the Tax Increment Allocation Development Act  
5 in the Illinois Municipal Code, the Industrial Jobs Recovery  
6 Law in the Illinois Municipal Code, or the Economic Development  
7 Area Tax Increment Allocation Act, "recovered tax increment  
8 value" means the amount of the current year's equalized  
9 assessed value of each taxable lot, block, tract, or parcel of  
10 real property removed from the redevelopment project area over  
11 and above the initial equalized assessed value of that real  
12 property before removal from the redevelopment project area.

13 Except as otherwise provided in this Section, "limiting  
14 rate" means a fraction the numerator of which is the last  
15 preceding aggregate extension base times an amount equal to one  
16 plus the extension limitation defined in this Section and the  
17 denominator of which is the current year's equalized assessed  
18 value of all real property in the territory under the  
19 jurisdiction of the taxing district during the prior levy year.  
20 For those taxing districts that reduced their aggregate  
21 extension for the last preceding levy year, the highest  
22 aggregate extension in any of the last 3 preceding levy years  
23 shall be used for the purpose of computing the limiting rate.  
24 The denominator shall not include new property. The denominator  
25 shall not include the recovered tax increment value. When a new  
26 rate or a rate increase or decrease has been approved by  
27 referendum and is first effective for the current levy year,  
28 the limiting rate shall be increased by the amount of the new  
29 rate or the rate increase or shall be reduced by the amount of  
30 the rate decrease, as the case may be. The rate increase or  
31 decrease shall be the difference between the rate set forth in  
32 the increase or decrease proposition and the rate extended for  
33 the prior levy year for the fund set forth in the proposition.  
34 If the aggregate tax rate extended for those funds that made up

1 the aggregate extension for a taxing district that approved a  
2 new rate or a rate increase pursuant to clause (i) of  
3 subsection (a) of Section 18-190 is less than the limiting rate  
4 for the first year for which the new rate or rate increase is  
5 effective, the limiting rate may be increased for the next 4  
6 levy years or until the limiting rate for the prior levy year  
7 is equal to the aggregate tax rate extended for those funds  
8 that made up the aggregate extension for the prior levy year,  
9 whichever is earlier. The amount of the increase in the  
10 limiting rate shall be the difference between the limiting rate  
11 for the prior levy year and the aggregate tax rate extended for  
12 those funds that made up the aggregate extension for the prior  
13 levy year. No further adjustments shall be made as a result of  
14 the approval of a new rate or a rate increase.

15 (Source: P.A. 92-547, eff. 6-13-02; 93-601, eff. 1-1-04;  
16 93-606, eff. 11-18-03; 93-612, eff. 11-18-03; 93-689, eff.  
17 7-1-04; 93-690, eff. 7-1-04; 93-1049, eff. 11-17-04; revised  
18 12-14-04.)

19 (35 ILCS 200/18-190)

20 Sec. 18-190. Direct referendum; new rate or increased rate.

21 (a) If a new rate or a rate increase is authorized by  
22 statute to be imposed without referendum or is subject to a  
23 backdoor referendum, as defined in Section 28-2 of the Election  
24 Code, the governing body of the affected taxing district before  
25 levying the new rate or rate increase shall submit the new rate  
26 or rate increase to direct referendum under the provisions of  
27 Article 28 of the Election Code. Notwithstanding the  
28 requirements of any other law, all taxing districts subject to  
29 this Law shall follow the provisions of this Section whenever  
30 seeking referendum approval after April 5, 2005 to increase (i)  
31 the maximum authorized tax rate for any fund for which the  
32 taxing district is authorized by statute to levy taxes and  
33 which rate is limited by prior referendum or statutory

1 authorization and which rate is authorized by statute to be  
2 increased for a limited or unlimited number of years by direct  
3 (and not back door) referendum, except for increases that  
4 require an equal corresponding tax rate decrease for another  
5 fund or (ii) the maximum extended tax rate applicable only to  
6 the next taxes to be either levied or extended for any fund  
7 notwithstanding the limiting rate that would otherwise be  
8 applicable for such taxing district, which maximum extended tax  
9 rate applicable to the next taxes shall not exceed the maximum  
10 authorized tax rate for such fund.

11 The proposition seeking to obtain such referendum approval  
12 for the increase described in clause (i) shall be in  
13 substantially the following form:

14 Shall the maximum tax rate for the ... fund of ...  
15 [insert legal name, number, if any, and county or counties  
16 of taxing district], Illinois, be increased for the ...  
17 levy year[s] [and all subsequent levy years] to ...% of the  
18 equalized assessed value of the taxable property therein  
19 instead of ...%, the otherwise applicable maximum tax rate  
20 for such fund?

21 The votes must be recorded as "Yes" or "No".

22 The proposition seeking to obtain such referendum approval  
23 for the increase described in clause (ii) shall be in  
24 substantially the following form:

25 Shall the maximum tax rate for the ... fund of ...  
26 [insert legal name, number, if any, and county or counties  
27 of taxing district], Illinois, for the ... levy year be  
28 equal to ...% of the equalized assessed value of the  
29 taxable property therein notwithstanding the otherwise  
30 applicable limitations set forth in the Property Tax  
31 Extension Limitation Law on such tax rate?

32 The votes must be recorded as "Yes" or "No".

33 The ballot for any proposition submitted pursuant to this  
34 Section shall have printed thereon, but not as a part of the

1 proposition submitted, only the following supplemental  
2 information; provided, however, that any error, miscalculation  
3 or inaccuracy in computing any amount set forth on the ballot  
4 shall not invalidate or affect the validity of any proposition  
5 approved:

6 (1) if the taxing district is a school district or a  
7 community college district, the geographic or other common  
8 name by which the district is known and referred to;

9 (2) the amount, if any, of the proposed increase in the  
10 maximum authorized tax rate for the fund referred to in the  
11 proposition;

12 (3) the rate at which taxes for the fund was most  
13 recently extended (at the time the submission of the  
14 proposition is initiated by the taxing district);

15 (4) the amount by which the proposed rate for the fund  
16 exceeds the most recently extended rate for the fund;

17 (5) the dollar amount of the last known aggregate  
18 extension base of the taxing district (at the time the  
19 submission of the proposition is initiated by the taxing  
20 district);

21 (6) the estimated dollar amount of the aggregate  
22 extension base of the taxing district if the proposition is  
23 approved, such amount computed by multiplying the amount of  
24 the last known equalized assessed value of the taxing  
25 district at the time the submission of the proposition is  
26 initiated by the taxing district by the amount from  
27 paragraph (4) and adding the product to the amount from  
28 paragraph (5);

29 (7) the percentage increase proposed in the aggregate  
30 extension base of the taxing district based on the dollar  
31 amount of the last known aggregate extension base of the  
32 taxing district and the estimated dollar amount of the  
33 aggregate extension base of the taxing district if the  
34 proposition is approved; and

1           (8) an estimate of the approximate amount of taxes  
2           extendable against property containing a single family  
3           residence and having a fair market value of \$100,000 at the  
4           most recent rate extended for the fund and at the proposed  
5           increased rate.

6           Any notice required to be published in connection with the  
7           submission of the proposition shall also contain this  
8           supplemental information and shall not contain any other  
9           supplemental information regarding the proposition. Notice of  
10           the referendum shall be published and posted as otherwise  
11           required by law, and the submission of the proposition shall be  
12           initiated as provided by law.

13           If a majority of all ballots cast on the proposition are in  
14           favor of the proposition, the following provisions shall be  
15           applicable to the extension of taxes for the taxing district:

16           (A) the tax rate approved at the referendum may be  
17           effective for the extension of taxes occurring more than 30  
18           days after the canvass of the results of the referendum by  
19           the taxing district and shall not be effective for any tax  
20           year for which the extension of taxes occurs 30 days or  
21           less after such canvass in any county in which the taxing  
22           district is located;

23           (B) if the proposition provides for an increase in the  
24           maximum authorized tax rate, the new maximum authorized tax  
25           rate for the fund shall be the rate set forth in the  
26           proposition for the levy years set forth therein regardless  
27           of whether the proposition is approved before or after the  
28           taxing district adopts or files its levy for any levy year  
29           set forth in the proposition;

30           (C) if the proposition does not provide for an increase  
31           in the maximum authorized tax rate, but provides for an  
32           increase in the maximum extended tax rate for a single levy  
33           year, the maximum authorized tax rate for the fund shall  
34           not be affected, but the rate extended for the fund shall

1       be equal to the rate set forth in the proposition for the  
2       levy year set forth in the proposition regardless of  
3       whether the proposition is approved before or after the  
4       taxing district adopts or files its levy for that levy  
5       year.

6       Rates required to extend taxes on levies subject to a  
7       backdoor referendum in each year there is a levy are not new  
8       rates or rate increases under this Section if a levy has been  
9       made for the fund in one or more of the preceding 3 levy years.  
10      Changes made by this amendatory Act of 1997 to this Section in  
11      reference to rates required to extend taxes on levies subject  
12      to a backdoor referendum in each year there is a levy are  
13      declarative of existing law and not a new enactment.

14      (b) Whenever other applicable law authorizes a taxing  
15      district subject to the limitation with respect to its  
16      aggregate extension provided for in this Law to issue bonds or  
17      other obligations either without referendum or subject to  
18      backdoor referendum, the taxing district may elect for each  
19      separate bond issuance to submit the question of the issuance  
20      of the bonds or obligations directly to the voters of the  
21      taxing district, and if the referendum passes the taxing  
22      district is not required to comply with any backdoor referendum  
23      procedures or requirements set forth in the other applicable  
24      law. The direct referendum shall be initiated by ordinance or  
25      resolution of the governing body of the taxing district, and  
26      the question shall be certified to the proper election  
27      authorities in accordance with the provisions of the Election  
28      Code.

29      (Source: P.A. 88-455; 88-670, eff. 12-2-94; 89-385, eff.  
30      8-18-95; 89-718, eff. 3-7-97.)

31           (35 ILCS 200/18-205)

32           Sec. 18-205. Referendum to increase the extension  
33           limitation. A taxing district is limited to an extension

1 limitation ~~increase~~ of 5% or the percentage increase in the  
 2 Consumer Price Index during the 12-month calendar year  
 3 preceding the levy year, whichever is less. A taxing district  
 4 may increase its extension limitation for one or more levy  
 5 years ~~a current levy year~~ if that taxing district holds a  
 6 referendum before the levy date for the first levy year at  
 7 which a majority of voters voting on the issue approves  
 8 adoption of a higher extension limitation. Referenda shall be  
 9 conducted at a regularly scheduled election in accordance with  
 10 the Election Code ~~provided that notice of the referendum, if~~  
 11 ~~held before July 1, 1999, has been given in accordance with the~~  
 12 ~~provisions of Section 12-5 of the Election Code in effect at~~  
 13 ~~the time of the bond referendum, at least 10 and not more than~~  
 14 ~~45 days before the date of the election, notwithstanding the~~  
 15 ~~time for publication otherwise imposed by Section 12-5. Notices~~  
 16 ~~required in connection with the submission of public questions~~  
 17 ~~on or after July 1, 1999 shall be as set forth in Section 12-5~~  
 18 ~~of the Election Code.~~ The question shall be presented in  
 19 substantially the following manner:

20 Shall the extension limitation under the Property Tax  
 21 Extension Limitation Law for (name of taxing district) be  
 22 increased from the lesser of 5% or the increase in the  
 23 Consumer Price Index over the prior levy year to  
 24 (percentage of proposed increase) % for the (levy year or  
 25 years)?

26 The votes must be recorded as "Yes" or "No".

27 \_\_\_\_\_

28 ~~Shall the extension limitation~~  
 29 ~~under the Property Tax Extension~~  
 30 ~~Limitation Law for ... (taxing \_\_\_\_\_ YES~~  
 31 ~~district name)... be increased from~~  
 32 ~~... (the lesser of 5% or the increase \_\_\_\_\_~~  
 33 ~~in the Consumer Price Index over the~~  
 34 ~~prior levy year)...% to ... (percentage \_\_\_\_\_ NO~~

1 ~~of proposed increase)...% for the~~  
2 ~~...(levy year)... levy year?~~

3 \_\_\_\_\_  
4 If a majority of voters voting on the issue approves the  
5 adoption of the increase, the increase shall be applicable for  
6 the levy year or years specified.

7 (Source: P.A. 90-812, eff. 1-26-99; 91-57, eff. 6-30-99.)

8 (35 ILCS 200/18-230 rep.)

9 Section 10. The Property Tax Code is amended by repealing  
10 Section 18-230.

11 Section 99. Effective date. This Act takes effect upon  
12 becoming law."